

**IN THE INCOME TAX APPELLATE TRIBUNAL
'DIVISION BENCH', AMRITSAR**

**BEFORE SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER
AND SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA Nos. 556 & 572/Asr/2024**

निर्धारण वर्ष / Assessment Year : 2020-21

Himat Kumar, Near Air Force Station, Village Kashirah Tehsil and District Udampur 182101 Jammu & Kashmir	बनाम		Assessing Officer (ITO), Udhampur
	स्थायी लेखा सं./PAN NO: ACPPK9917M		
अपीलार्थी/Appellant			प्रत्यर्थी/Respondent

(Hybrid Hearing)

निर्धारिती की ओर से/Assessee by : None (Written Submissions)

राजस्व की ओर से/ Revenue by : Sh. Manpreet Singh Duggal, Sr.DR

सुनवाई की तारीख/Date of Hearing : 18.03.2025

उदघोषणा की तारीख/Date of Pronouncement : 16.06.2025

आदेश/Order

Per Krinwant Sahay, AM:

Captioned appeals have been filed by the Assessee against the order dated 08.08.2024 passed by Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (NFAC) for A.Y. 2020-21.

2. The only ground raised by the Assessee in ITA No. 556/Chd/2024 is as under:-

The impugned order has not been passed after taking into consideration all facts and circumstances of the case. The appellant do not agree with and counter all the finding contained in the impugned order, in so far as they are against the appellants. Hence, the impugned order is liable to be set aside.

3. Brief facts, as per written submissions of the Assessee, are as under:
1. That the Assessee is a government employee, resident at Village Kashirah Near Airforce Station, Udhampur-182101.
 2. That the appellant was a J&K government employee in the erstwhile state of Jammu and Kashmir till his superannuation until 31.08.2018.
 3. That the appellant has filed his Income Tax Return vide Acknowledgement No. 553282820150920 dated 15.09.2020.
 4. That the appellant had declared the income under section 10(10AA) of the Income Tax Act, 1961 during the AY 2020-21 to the tune of Rs. 11,00,100/-
 5. The appellant being a government pensioner had erred in selecting the nature of employment as State government instead of State government (pensioner).
 6. Therefore, the learned Assessing officer only allowed the exemption for the financial year 2019-20 period only for the period 3,00,000/- as is for individuals in service other than of State Government or Centre Government.

7. But the appellant being in State government service is entitled to claim full exemption for the total amount of Rs. 11,00,100/- under section 10(10AA) of the Income Tax Act, 1961.

5. The ld. DR relied on the order of the ld. CIT(A).

6. None appeared on behalf of the Assessee. It is seen from the order of the ld. CIT(A) that he has dismissed the appeal of the Assessee on the basis that the Assessing Officer has passed a rectification order u/s 154 of the Income Tax Act, 1961 (in short 'the Act') but as per the written submissions filed by the Assessee, the Assessee still has a grievance that all the issues raised before the ld. CIT(A) have not been decided and adjudicated.

7. We have considered the submissions made by the Assessee and the order passed by the Ld. CIT(A). We have also considered the arguments made by the Ld. DR during the proceedings before us. In order to have a clear-cut adjudication on all the issues raised by the Assessee before the Ld. CIT(A), we are inclined to remand this case back to the file of the CIT(A) for fresh adjudication. Therefore, the case is remanded back to the file of the ld. CIT(A) for adjudication afresh on merits, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before

the CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

8. In the result, Assessee's appeal in ITA no. 566/ASR/2024 is allowed for Statistical Purposes.

9. Since the Assessee has filed two appeals against the same order of the CIT(A) for the same assessment year, therefore, the appeal filed later i.e. ITA No. 572/ASR/2024 becomes infructuous. Accordingly, appeal in ITA No.572/ASR/2024 is dismissed as infructuous.

Order pronounced on 16.06.2025

Sd/-

(UDAYAN DAS GUPTA)
Judicial Member

“आर.के.”

Sd/-

(KRINWANT SAHAY)
Accountant Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar